



Activity Review

North Carolina State Board of Certified
Public Accountant Examiners

1101 Oberlin Rd., Ste. 104 • PO Box 12827 • Raleigh, NC 27605 • 919-733-4222 • nccpaboard.gov • No. 05-2016

Don't Be That CPA

Each year, failure to complete the necessary CPE required for license renewal causes problems for many North Carolina licensees. **Don't be one of those CPAs.**

Prior to renewing your NC CPA license this year, take a few minutes to gather and review the certificates of completion for the CPE courses you completed during 2015.

Make sure the CPE year and hours are correct on each certificate of completion. Make sure, too, that each course meets the requirements of 21 NCAC 08G .0404, *Requirements for CPE Credit*.

And don't forget that as an active CPA, you are required to complete a two-hour course on regulatory or behavioral professional ethics and conduct offered by a CPE sponsor registered with the National Association of State Boards of Accountancy (NASBA) to offer an ethics course.

If you are using carry-forward hours from 2015 to meet the annual requirement, you may check your carry-forward hours by looking up your record in the Board's online licensee database.

Remember, carry-forward hours **cannot** be used to satisfy the ethics CPE requirement.

If you have a question about your carry-forward hours, contact Cammie Emery at **cemery@nccpaboard.gov**.

If you do not have enough hours to meet the 2015 CPE requirement, you are allowed to complete the needed hours before June 30, 2016.

After completing the necessary hours and receiving the certificates of completion, you may renew your CPA license.

Completing the hours between January 1, 2016, and June 30, 2016, will result in a Letter of Warning, but no discipline by the Board.

However, if this is your second failure within a five calendar year period to complete the required CPE hours by December 31, your renewal will be denied. **Don't be one of those CPAs.**

Failure to accurately report your CPE or not having the proper CPE may result in a forfeited certificate and a \$1000 civil penalty through a Consent Order that is published in the *Activity Review*. **Don't be one of those CPAs.**

If you have questions about CPE, contact Cammie Emery at **cemery@nccpaboard.gov**.

If you have questions about the license renewal, contact Buck Winslow at **buckw@nccpaboard.gov**.



CPA License Renewal Deadline Is June 30

North Carolina CPAs have about six weeks left to renew their CPA licenses online before the June 30, 2016, deadline.

Information about the renewal process was published in the March issue of the *Activity Review*. Instructions also are available online at <http://bit.ly/22rYpWh>.

If you have questions about the renewal process, please contact Buck Winslow at **buckw@nccpaboard.gov**.

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Disciplinary Actions

Pursuant to NCGS 93-12(9), civil penalties are remitted to the North Carolina Civil Penalty and Forfeiture Fund ("Fund") in accordance with NCGS 115C-457.2. NCGS 115C-457.1(b) states, "The Fund shall be administered by the Office of State Budget and Management. The Fund and all interest accruing to the Fund shall be faithfully used exclusively for maintaining free public schools."

McSoley McCoy & Co.
S. Burlington, VT 04/25/2016

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners ("Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N. C. Gen. Stat. §150B-41, the Board and Respondent stipulate to the following:

1. McSoley McCoy & Co. (hereinafter "Respondent Firm"), has a principal place of business outside of North Carolina and has no office in North Carolina. Respondent Firm is not a registered certified public accounting firm in North Carolina.
2. Respondent Firm performed multiple audits of a retirement plan sponsored in North Carolina ("ERISA audits").
3. The North Carolina Accountancy Act, at N.C. Gen. Stat. §93-10(c)(3), requires firms to provide notice without a fee to the Board prior to performing financial statement audits or other engagements performed in accordance with the Statements on Auditing Standards. The members or partners of Respondent Firm were unaware of the notice requirement.
4. Respondent Firm did not provide the Board with a Notification of Intent to Practice ("Notice") prior to performing the ERISA audits.
5. Respondent Firm subsequently provided a Notice to the Board.
6. Respondent Firm wishes to resolve this matter by consent and agrees that the Board staff

and counsel may discuss this Consent Order with the Board ex parte, whether or not the Board accepts this Consent Order as written. Respondent Firm understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

BASED UPON THE FOREGOING, the Board makes the following Conclusions of Law:

1. Respondent Firm is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. By exercising the practice privilege afforded by N.C. Gen. Stat. §93-10(c) of the Accountancy Act, Respondent Firm consented to comply with the laws of this State and to be subject to the jurisdiction and disciplinary authority of the Board.
3. Respondent Firm's failure to comply with N.C. Gen. Stat. §93-10(c) of the Accountancy Act as set out above constitutes a violation of 21 NCAC 08N .0213.
4. Per N.C. Gen. Stat. §93-12(9), 93-10(b), and also by virtue of Respondent Firm's consent to this order, Respondent Firm is subject to the discipline set forth below.

BASED ON THE FOREGOING and in lieu of further proceedings, the Board and Respondent Firm agree to the following Order:

1. Respondent Firm shall remit, with this signed Order, a one thousand dollar (\$1,000) civil penalty.
2. Respondent Firm shall remit, with this signed Order, a five hundred dollar (\$500) payment for administrative costs.

Rehmann Robson
Ann Arbor, MI 04/25/2016

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners ("Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N. C. Gen. Stat. §150B-41, the Board and Respondent stipulate to the following:

1. Rehmann Robson (hereinafter "Respondent Firm"), has a principal place of business outside of North Carolina and has no office in North Carolina. Respondent Firm is not a registered certified public accounting firm in North Carolina.
2. Respondent Firm performed multiple audits of a retirement plan sponsored in North Carolina ("ERISA audits").
3. The North Carolina Accountancy Act, at N.C. Gen. Stat. §93-10(c)(3), requires firms to provide notice without a fee to the Board prior to performing financial statement audits or other engagements performed in accordance with the Statements on

Auditing Standards. The members or partners of Respondent Firm were unaware of the notice requirement.

4. Respondent Firm did not provide the Board with a Notification of Intent to Practice ("Notice") prior to performing the ERISA audits.
5. Respondent Firm subsequently provided a Notice to the Board.
6. Respondent Firm wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board ex parte, whether or not the Board accepts this Consent Order as written. Respondent Firm understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

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3. Respondent Firm's failure to comply with N.C. Gen. Stat. §93-10(c) of the Accountancy Act as set out above constitutes a violation of 21 NCAC 08N .0213.
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Roddy, Horsley, Dillon & Gault
Atlanta, GA 04/25/2016

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1. Roddy, Horsley, Dillon & Gault (hereinafter "Respondent Firm"), has a principal place of business outside of North Carolina and has no office in North Carolina. Respondent Firm is not a registered certified public accounting firm in North Carolina.
2. Respondent Firm performed multiple audits of a retirement plan sponsored in North Carolina ("ERISA audits").
3. The North Carolina Accountancy Act, at N.C. Gen. Stat. §93-10(c)(3), requires firms to provide notice without a fee to the Board prior to performing financial statement audits or other engagements performed in accordance with the Statements on Auditing Standards. The members or partners of Respondent

Firm were unaware of the notice requirement.

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BOARD MEETINGS

June 23*

July 25

August 22

September 19

October 27

November 21

December 19

Unless otherwise noted, meetings are held at the Board office at 1101 Oberlin Road, Raleigh, and begin at 10:00 a.m.

Meetings are open to the public except, when under State law, some portions may be closed to the public.

*Greensboro

BASED UPON THE FOREGOING, the Board makes the following Conclusions of Law:

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North Carolina Candidate Receives *Elijah Watt Sells* Award

The Board is pleased to announce that Joel G. Cook, a North Carolina Exam candidate, was one of 75 winners of the 2015 *Elijah Watt Sells Award*.

The award was given to candidates who earned an average score above 95.5 across all four sections of the Uniform CPA Exam, passed all four sections of the Exam on the first attempt, and completed testing in 2015.

Cook, who graduated *magna cum laude* from Furman University with a Bachelor of Arts in Accounting, received his Master of Professional Accountancy (MPAcc) from Clemson University. He is an auditor with Deloitte in Charlotte, NC.

The Elijah Watt Sells Award program was first established by the AICPA in 1923 to recognize outstanding performances on the CPA Exam. Sells, one of the first CPAs in the United States, was active in the establishment of the AICPA and played a key role in advancing professional education within the profession.

Ahler Retires from NCACPA, Bryson Named CEO

After more than 27 years as the CEO of the North Carolina Association of CPAs (NCACPA), Jim Ahler retired effective April 30, 2016.

Sharon Bryson, an NCACPA employee for more than 30 years, was named CEO effective May 1, 2016.

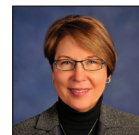
On behalf of the Board, Michael H. Womble, CPA, President of the Board, presented Ahler with a resolution recognizing his dedication to the CPA profession and his role in building and maintaining a strong relationship with the Board.

"Jim has always been a strong voice for the CPA profession and the members of the NCACPA," said Robert Brooks, Executive Director of the Board.

"The Board and staff congratulate him on his retirement and wish him the best as he starts this new chapter of his life."



Jim Ahler



Sharon Bryson

Reclassifications

On April 25, 2016, the Board approved the following applications for reclassification:

Reinstatement

Amy McLaughlin Hrinsin, #28562	The Woodlands, TX
Charla Dean Seif, #30992	Charlotte, NC
Laura Copeland Stanziale, #30527	Raleigh, NC
Kathy Kesler Thomas, #21548	Lexington, NC
Charlotte Tabler Vetter, #19910	Franklinville, NC

Reissuance

Kurt Andrew Dyck, #25146	Charlotte, NC
James David Ewart, #4156	Charlotte, NC
Robert Dean Harris, #18750	St. Paul, MN
Kondwani Khonje, #37726	Raleigh, NC
Michelle Bryant Mehan, #22955	Wake Forest, NC
Kim Alarco Stuntz, #27608	Raleigh, NC
Hubert James Williams, #11967	Franklin, TN

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Certificates Issued

On April 25, 2016, the Board approved the following 129 applicants for licensure as North Carolina CPAs:

Stephanie Stern Al-Zubaidy
 Keara Jane Attamante
 April Elizabeth Audette
 Svyatoslav Steve Bashmakov
 Donald Paul Beebe
 Benjamin Evans Blackmon
 Shannon Marie Blodgett
 Harry Albert Blume, Jr.
 Austen John Bono
 Matthew Nye Borders
 Adrienne Denise Bostic
 Audrey Denise Bostic
 Morgan Stanley Brown
 Lynn Michelle Bruggeman
 Nicholas Rundle Butterly
 Tyler Jerome Cameron
 Amanda Susan Carballo
 Ashley Beddard Cauley
 Jeremy Paul Colombik
 Peter H. Cook, II
 Hannah Rae Crump
 David Silvio D'Annunzio, Sr.
 Bret Steven Denning
 Amy Elizabeth DeVore
 Thomas Bryce Moores Downen
 Joshua Gerard Dzyak
 James Bradley Elam
 Joseph Francis Esposito
 Sean Edward Etchells
 Nicole Dianne Evans
 Jeffrey Paul Farber
 Gerald Wetherington Floyd
 Richard M. Freiberg
 Rochelle Ann Friend
 Darcy Jane Garfinkel
 Emilee Somers Gazda
 Jennifer Payden George
 Clifford Dean Goss
 Lisa Ramsey Granlund
 Kristin Michelle Green
 Andrew Howard Greene
 Kristen Pearce Griffith
 Eric Douglas Griggs
 Vonda Marie Hall
 Sarah Jane Hazelton
 Stephanie Nicole Herbert
 Hillary Ann Holt
 James Thomas Hope

Brendan Boland Hoyer
 Hilary Frances Hughes
 Walter Barrett Hughes
 Jeffrey Skillman Hunt
 Lindsay Grace Jenkins
 Karen Elaine Jolley
 Neliana Zhivkova Karaman
 Jonathan Bolo Kemo
 Laura Alexandra Kessler
 Doris H. Kidwell
 Scott Alan King
 Christopher Robert Kovach
 Toni Thore Lee-Andrews
 Dallin Emil Lemich
 Megan Jean Leong
 Samantha C. Lepionka
 Morris Edward Levy
 Rebecca Alyson Lickteig
 Koen Gerard Long
 Kelsey Lee Mabe
 Ryann Marwan Marzouk
 Marc William Matalavage
 Alexander Mason McGowin
 Jamie Elizabeth Milliski
 Dale Thomas Millns, III
 Cori Anne Moore
 Edward Jack Muren, IV
 Aaron Christopher Myers
 Jennifer Marie Neville
 Eric Russell Ogilvie
 Tiffany Rene Ohmes
 Michelle Marie O'Keefe
 Tomasz Olejarz
 Heather Lyn Panettieri
 Eric Thomas Panian
 Joseph Gerald Pariseau
 Alyssa Suresh Patel
 Jennifer Lynn Perry
 David Randall Peters
 John David Pike
 Hannah Marie Porter
 Kathryn Hull Porterfield
 Jaime Smith Pritchett
 Raheel Qureshi
 Mark Elliott Rackley
 Gregory Thomas Reagan
 Raegan Merle Reifkind
 Ansley Dawn Ripka

Kevin Michael Roberts
 Michael William Roberts
 Kimberly Ann Robinson
 Nicole Angela Rocco
 Patricia Waites Rosenberg
 Lauren Elizabeth Rukasuwan
 Nadine Anastasia Russell
 Jacqueline Marie Sabo
 Misti Ann Skinner
 Stuart Douglas Smith
 Waylon Von Smith
 Lorey Ann Spade
 Robert Lee Spencer, III
 Sherry L. States
 Michael Thomas Stevens
 Haley Grace Streich
 Stephen Michael Strunk
 Lori Sullivan
 Stephanie Campbell Taylor
 Robert Phillip Trautwein
 Kenneth Alan Turner
 Theodore Allen Unruh
 Astrid Ingrid Valentin
 Alan Paul Vercio
 Stephen Douglas Walker
 Stephen Allen Watson, Jr.
 Samantha Annette Webb
 Elizabeth Clair Whitaker
 Caleb Kennedy Witsil
 Chad Warren Wouters
 Deborah Joyce Zell
 Dali Zhang
 Ziqiu Zhu



Office Closed

In accordance with the holiday schedule adopted by the State of North Carolina, the Board of-
 fice will be closed on Monday,
 May 30, 2016, for Memorial Day.

Disciplinary Actions Resulting from CPE Audit

The following matters are excerpted from Consent Orders issued by the Board in response to the findings of the Continuing Professional Education (CPE) audit. To view the full text of a Consent Order, use the Licensee Search function of the Board's website, nccpaboard.gov, to look up the licensee's record. In the record, click on the "Details" link and select "View" under the Public Documents heading.

Regina L. Guillet, #28408 **Atlanta, GA 03/23/2016**

The Board opened a case against Regina L. Guillet (Respondent Guillet) for failure to complete sufficient CPE, including an ethics course, as required for renewal of her North Carolina CPA license.

Respondent Guillet signed a Consent Order in which she accepted the denial of the renewal of her CPA license; the forfeiture for at least one year of her CPA license; and the return of her CPA certificate to the Board within 15 days of her receipt of the Board's notification of its approval of the Consent Order.

Respondent Guillet may apply to return her certificate to active status by submitting a reissuance application which includes payment of the application fee; three moral character affidavits; payment of a \$1,000 civil penalty; and proof of completion of at least 40 hours of CPE including an eight hour accountancy law course offered by the NCACPA.

Failure to timely comply with any terms of the Consent Order will be sufficient grounds to revoke Respondent Guillet's CPA license.

Sherril McLeod, #19871 **Ventura, CA 03/23/2016**

The Board opened a case against Sherril McLeod (Respondent McLeod) for failure to complete sufficient CPE as required for renewal of her North Carolina CPA license.

Respondent McLeod signed a Consent Order in which she accepted the denial of the renewal of her CPA license; the forfeiture for at least one year of her CPA license; and the return of her CPA certificate to the Board within 15 days of her receipt of the Board's notification of its approval of the Consent Order.

Respondent McLeod may apply to return her certificate to active status by submitting a reissuance application which includes payment of the application fee; three moral character affidavits; payment of a \$1,000 civil penalty; and proof of completion of at least 44.5 hours of CPE including an eight hour accountancy law course offered by the NCACPA.

Failure to timely comply with any terms of the Consent Order will be sufficient grounds to revoke Respondent McLeod's CPA license.

Charles A. Morris, #35281 **Oak Island, NC 03/23/2016**

The Board opened a case against Charles A. Morris (Respondent Morris) for failure to complete sufficient CPE as required for renewal of his North Carolina CPA license.

Respondent Morris signed a Consent Order in which he accepted the denial of the renewal of his CPA license; the forfeiture for at least one year of his CPA license; and the return of his CPA certificate to the Board within 15 days of his receipt of the Board's notification of its approval of the Consent Order.

Respondent Morris may apply to return his certificate to active status by submitting a reissuance application which includes payment of the application fee; three moral character affidavits; payment of a \$1,000 civil penalty; and proof of completion of at least 55 hours of CPE including an eight hour group study accountancy law course offered by the NCACPA.

Failure to timely comply with any terms of the Consent Order will be

sufficient grounds to revoke Respondent Morris's CPA license.

Thomas Carl Morton, #17918 **Greensboro, NC 03/23/2016**

The Board opened a case against Thomas Carl Morton (Respondent Morton) for failure to complete sufficient CPE as required for renewal of his North Carolina CPA license.

Respondent Morton signed a Consent Order in which he accepted the denial of the renewal of his CPA license; the forfeiture for at least one year of his CPA license; and the return of his CPA certificate to the Board within 15 days of his receipt of the Board's notification of its approval of the Consent Order.

After one year from the date the Board approved the Consent Order, Respondent Morton may apply to return his certificate to active status by submitting a reissuance application which includes payment of the application fee; three moral character affidavits; payment of a \$1,000 civil penalty; and proof of completion of at least 43 hours of CPE including an eight hour accountancy law course offered by the NCACPA.

Failure to timely comply with any terms of the Consent Order will be sufficient grounds to revoke Respondent Morton's CPA license.

James Lee Norris, #27931 **Dallas, TX 03/23/2016**

The Board opened a case against James Lee Norris (Respondent Norris) for failure to complete sufficient CPE as required for renewal of his North Carolina CPA license.

Respondent Norris signed a Consent Order in which he accepted the denial of the renewal of his CPA

license; the forfeiture for at least one year of his CPA license; and the return of his CPA certificate to the Board within 15 days of his receipt of the Board's notification of its approval of the Consent Order.

Respondent Norris may apply to return his certificate to active status by submitting a reissuance application which includes payment of the application fee; three moral character affidavits; payment of a \$1,000 civil penalty; and proof of completion of at least 42.5 hours of CPE including an eight hour accountancy law course offered by the NCACPA.

Failure to timely comply with any terms of the Consent Order will be sufficient grounds to revoke Respondent Norris's CPA license.

Michael Vernon Norton, #22613

Solon, OH 03/23/2016

The Board opened a case against Michael Vernon Norton (Respondent Norton) for failure to complete sufficient CPE as required for renewal of his North Carolina CPA license.

Respondent Norton signed a Consent Order in which he accepted the denial of the renewal of his CPA license; the forfeiture for at least one year of his CPA license; and the return of his CPA certificate to the Board within 15 days of his receipt of the Board's notification of its approval of the Consent Order.

Respondent Norton may apply to return his certificate to active status by submitting a reissuance application which includes payment of the application fee; three moral character affidavits; payment of a \$1,000 civil penalty; and proof of completion of at least 80 hours of CPE including an eight hour accountancy law course offered by the NCACPA.

Failure to timely comply with any terms of the Consent Order will be sufficient grounds to revoke Respondent Norton's CPA license.

Inactive Status

Between March 21, 2016, and April 21, 2016, the individuals listed below were approved for inactive status by the Board. "Inactive," when used to refer to the status of a person, describes a person who has requested inactive status and been approved by the Board and who does not use the title "certified public accountant," nor does he or she allow anyone to refer to him or her as a "certified public accountant," and neither he nor she nor anyone else refers to him or her in any representation as described in Rule .0308(b) of this Section [21 NCAC 08A .0301(b)(20)].

Geoffrey Andrews Fletcher, #14932	Plantation, FL
Tony Huang, #17850	Raleigh, NC
Rachel Dawn Sanders, #35454	Dallas, TX
Lewis Howard Dorsett, Jr., #11813	Mt. Gilead, NC
Deborah J. Enna, #10179	Charlotte, NC
Ruth Lois Artis, #17315	Silver Spring, MD
Jeanne Hovelson Gilmore, #17928	Cornelius, NC
John William Higbee, #34042	Huntersville, NC
Kristen Selvey Yancey, #32892	Charlotte, NC
Matthew David Park, #34882	Portland, OR
Janet L. Perrien, #17066	Charlotte, NC
Rebecca Jane Whitener, #17570	Charlotte, NC
Donna Marie Yost, #38243	Howey-in-the-Hills, FL
Teresa Vaughan Noblin, #18326	Zebulon, NC
Shelly Ann Shores, #39444	Charlotte, NC
Beth Ann Benyas, #18281	Raleigh, NC
Ramona Sue Chambers, #25859	Winston-Salem, NC
Danny Rex Miller, #6727	Boone, NC
Anne Carol Blackman, #17947	Clemmons, NC
Lisa Ching-Yim Cheng, #16499	Schumburg, IL
Kathleen A. Davis, #23246	Asheville, NC
Charles Ralph Harris, #14946	Burlington, NC
Joe Channing Minor, #3422	West Palm Beach, FL
Alan Joseph Taylor, #38618	Cayce, SC
Deborah Heffner O'Toole, #15198	Dallas, PA
Stephen Douglas Clough, #23639	Shawnee, KS
George Jaques Harrington 14093	W. Roxbury, MA
Katherine Colleen Stille, #32361	Cary, NC
Susan Rothe Arnold, #28503	Chattanooga, TN
Floyd Thomas Craven, #2788	High Point, NC
Roberta Ann Jennings, #39223	West Des Moines, IA
Lawrence Henry Herlong, #11814	Saint Helena Island, SC
Heba Kamel Botros, #27953	Waxhaw, NC
Lester Wilburn Stocks, #6624	Kannapolis, NC
William Splane Page, Jr., #9897	Kinston, NC
Deborah Welsh Poovey, #16784	Harrisburg, NC
Jean Dinsmore Stafford, #8580	Greensboro, NC
Joe Roberson Stafford, #8937	Greensboro, NC
Han Sun, #37709	Chicago, IL



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23,000 copies of this document were printed in May 2016 at an estimated cost of \$4,450 or approximately 19¢ per copy.

Notice of Address Change

Please Print Legibly

Full Name:	
Certificate No.:	Last 4 Digits of SSN:
Home Address:	
City/State/Zip:	
Home Phone No:	Home Fax:
Personal Email:	
Firm/Business Name:	
Business Address:	
City/State/Zip:	
Business Phone No:	Business Fax:
Business Email:	
Signature:	
Date:	Send mail to: <input type="checkbox"/> Home <input type="checkbox"/> Business

Mail form to: PO Box 12827, Raleigh, NC 27605

Fax form to: (919) 733-4209

Pursuant to 21 NCAC 08J .0107, all certificate holders & CPA firms shall notify the Board in writing within 30 days of any change in home address & phone number; CPA firm address & phone number; business location & phone number; & email address.